



M + M Inc.  
PO Box 639  
Eastlake, CO 80614  
303-317-3638 ofc  
888-236-2619 fax  
[www.cogunsales.com](http://www.cogunsales.com)

September 7, 2011

Via email: amanitsky@gravelshea.com

Gravel and Shea PC  
Attn: Andre Manitsky  
76 St. Paul Street  
Post Office Box 369  
Burlington, Vermont 05402-0369

Dear Mr. Andrew Manitsky,

We are in receipt of your letters dated August 9<sup>th</sup> and September 2<sup>nd</sup> in reference to, "Century International Arms, Inc./Century Arms, Inc.".

We will take your letters into consideration.

Regards,

Scott L. Shires  
CFO  
M + M, Inc.